

DR PIXLEY KA ISAKA SEME MUNICIPALITY



DRAFT ANNUAL BUDGET 2017/18 TO 2019/20

**MFMA Section 24(1) Report
30 May 2017**

1. TABLE OF CONTENTS

NO	SECTION DESCRIPTION
	PART 1 – ANNUAL BUDGET
1	Mayors Report
2	Draft Resolutions
3	Executive Summary
4	Legislation compliance status
5	Tabled Budget Tables and Related Charts A1 Schedules – Annexure A
	PART 2 – SUPPORTING DOCUMENTATION
6	Overview of annual budget process
7	Overview of alignment of annual budget with Integrated Development Plan
8	Measurable Performance Objectives and indicators
9	Overview of budget related policies
10	Overview of budget assumptions
11	Overview of budget funding
12	Expenditure on allocations and grant programmes
13	Allocations and grants made by the municipality
14	Councillor and board member allowances and employee benefits
15	Monthly targets for revenue, expenditure and cash flows
16	Annual budget and service delivery and budget implementation plans- internal departments
17	Contracts having future budgetary implications
18	Capital expenditure details
19	Annual budget of municipal entities attached to the municipality's annual budget
20	Detailed Operating and Capital Budgets (A1 Schedule) – Annexure B
21	Detailed Operating and Capital Budgets (A1 Schedule) – Annexure B
22	Municipal manager's quality certification
	ANNEXURE C - TARIFF OF CHARGES
	ANNEXURE C - POLICIES

Abbreviations and Acronyms

CFO	Chief Financial Officer
CPI	Consumer Price Index
CRRF	Capital Replacement Reserve Fund
DBSA	Development Bank of South Africa
DoRA	Division of Revenue Act
FBS	Free basic services
GAMAP	Generally Accepted Municipal Accounting Practice
GDP	Gross domestic product
GFS	Government Financial Statistics
GRAP	General Recognised Accounting Practice
HR	Human Resources
IDP	Integrated Development Strategy
IT	Information
kℓ	kilolitre
km	kilometre
kWh	kilowatt
ℓ	litre
LED	Local Economic Development
MFMA	Municipal Financial Management Act
MIG	Municipal Infrastructure Grant
MPRA	Municipal Properties Rates Act
MSA	Municipal Systems Act
MTEF	Medium-term Expenditure Framework
MTREF	Medium-term Revenue and Expenditure Framework
NERSA	National Electricity Regulator South Africa
NGO	Non-Governmental organisations
NKPIs	National Key Performance Indicators
PPE	Property Plant and Equipment
SDBIP	Service Delivery Budget Implementation Plan
SMME	Small Micro and Medium Enterprises

PART 1 – DRAFT ANNUAL BUDGET

1. MAYOR'S REPORT

It is a privilege to introduce the budget of the 2017/18 financial year. The Key Performance areas find expression in terms of Financial Management, Good Governance, Basic Infrastructure and Service Delivery, Local Economic Development and Institutional Development and Transformation.

The budget is informed by the IDP process which allowed an input from our communities. As informed by the IDP process, we then divided our finances to satisfy each yearly requirement in order to achieve long term goals in the annual budget.

During the previous political administration, the municipality has done well in practicing sound financial management by acquiring an Unqualified Audit Opinion from the Auditor General. This would not have been possible without the commitment of our Councillors in terms of their oversight role and Staff in the municipality.

The operational budget for the financial year 2016/17 was at R284, 404 million rands, in 2017/18 it is at R296, 750 million rands, this shows an increase of 4%.

On the other hand the capital budget for the budgeted year 2016/17 was at R30959 million. That included the Integrated National Electrification Programme (INEP), Municipal Infrastructure Grant (MIG) and own funding.

In terms of the 2016 community survey on service delivery backlog, from the total number of 22546 households in the municipality, the water backlog is at 8.7%, which means 1969 households do not have access to water mostly in farm areas. On sanitation the backlog is at 2.3% giving the total number of 517 households with no access to sanitation. On electricity the backlog is at 10.3% giving the total number of 2311 households with no access to electricity, and on refuse removal the backlog is at 25.02% giving the total number of 5641 with no access to refuse removal.

Therefore as a result of service delivery backlog in the municipality the 2017/18 financial year saw an increase on the capital budget. The 2017/18 financial year capital budget consist of R17, 000 million rands (INEP), R 27,930 million rands (MIG) and R4,000 million rands from own funding. This shows an increase of 36%, and further reflects the municipality's commitment to deal with the backlogs and the increasing demands of service delivery.

In conclusion, our financial analysis indicates that we are on the right track, we are making good progress and our communities are seeing the benefits of improved services.

2. DRAFT BUDGET RESOLUTIONS

- (a) That in terms of the Section 24 of the Municipal Finance Management Act, 56 of 2003, the annual budget of the municipality for the financial year 2017/18; and indicative allocations for the two projected outer years 2018/19 and 2019/20; and the multi-year and single year capital appropriations as sets out in the following tables:-
- The annual budget of the municipality for the financial year 2017/18 and the multi-year and single-year capital appropriations as set out in the following tables:
 - Budgeted Financial Performance (revenue and expenditure by standard classification) as contained in Table A2
 - Budgeted Financial Performance (revenue and expenditure by municipal vote) as contained in Table A3
 - Budgeted Financial Performance (revenue by source and expenditure by type) as contained in Table A4
 - Multi-year and single-year capital appropriations by municipal vote and function classification and associated funding by source as contained in Table A5
- (b) The financial position, cash flow budget, cash-backed reserve/accumulated surplus, asset management and basic service delivery targets are approved as set out in the following tables:
- Budgeted Financial Position as contained in Table A6;
 - Budgeted Cash Flows as contained in Table A7;
 - Cash backed reserves and accumulated surplus reconciliation as contained in Table A8;
 - Asset management as contained in Table A9; and
 - Basic service delivery measurement as contained in Table A10.
- (c) That the revenue source that will be utilised to fund both operating and capital budgets be approved and adopted.
- (d) That in terms of the Section 24(2)(c)(i) of the Municipal Finance Management Act, 56 of 2003, and Sections 74 and 75A of the Local Government Municipal Systems Act, 32 of 2000 as amended, the tariffs for the electricity, waste services and property rates as set out in Annexure C be approved and adopted with effect from 1 July 2017:
- (e) That it be noted that Rates, Refuse, Water and other tariffs will be increased by 6.4 percent.
- (f) That it be noted that the electricity tariffs have been provisionally increased by 1.88% (and levied from 01 August 2017) pending NERSA approval.
- (g) That in terms of the Indigent Policy, the monthly household earnings of an indigent application be capped at R3 000.

(h) To give proper effect to the municipality's annual budget, the Council approves the following policies and bylaws:

- That the draft Credit Control and Debt Collection Policy be noted
- That the draft Supply Chain management Policy be noted
- That the Annexure to the SCM policy be noted
- That the draft Property Rates Policy be noted
- That the draft Tariff Policy be noted
- That the draft Provision for Doubtful debt Policy be noted
- That the draft Cash Management and Investment Policy be noted
- That the draft Virement Policy be noted
- That the draft Petty Cash Policy be noted
- That the draft Indigent Support Policy be noted
- That the draft Budget Policy be noted
- That the draft Fixed Asset Management Policy be noted
- That the draft Education Policy be noted
- That the draft Overtime Policy be noted
- That the draft Promotion Policy be noted
- That the draft Recruitment Policy be noted
- That the draft Retention Policy be noted
- That the draft Student assistance Policy be noted
- That the draft Transfer Policy be noted
- That the draft Travelling and Subsistence Policy be noted

3. LEGISLATION COMPLIANCE STATUS

In terms of Section 16 (1) of the MFMA the council of a municipality must for each financial year approve an annual budget for the municipality before the start of that financial year. (2) In order for a municipality to comply with subsection (1), the mayor of the municipality must table the annual budget at a council meeting at least 90 days before the start of the budget year. (3) Subsection (1) does not preclude the appropriation of money for capital expenditure for a period not exceeding three financial years, provided a separate appropriation is made for each of those financial years.

Compliance with the MFMA implementation requirements have been substantially adhered to through the following activities:

- The budget process.
- Supply Chain Management.
- Financial in-year reporting.
- Adjustment budgeting
- Annual reporting.
- Compilation and implementation of various policies.
- Compilation of procedural notes for main financial accounting processes.
- The budget and Treasury office has been established in accordance with the requirements
- Service Delivery and Budget Implementation plans are applied as monitoring tools
- Audit Committee has been established

Compliance with MFMA Circular No. 86

The budget circular is compiled annually to guide municipalities on how to prepare their budget inputs. This circular is a follow-up to the MFMA Budget Circular No.85 that focused on the preparation of the 2017/18 Medium Term Revenue and Expenditure Framework (MTREF). This guidance includes national policy imperatives that should be accommodated and other relevant information. The circular provides a summary of South Africa's economic outlook, inflationary targets, financial management issues and specific reference on how to give effect to National Treasury's Municipal Budget and Reporting Regulations (MBRR).

The budget tables have prepared in terms of MFMA Circular No. 28, it is however brought to Council's attention that the budget is prepared to comply with the requirements of the Municipal Budget and Reporting Regulations (MBRR). It for this reason that Council is urged to acquaint itself with the format, since Council is expected to scrutinize and approved the budget prepared only in terms of Gazette 32141.

Legislations

Dr Pixley Ka Isaka Seme Municipality has complied with a number of legislations amongst others-

- Municipal Finance Management Act (No. 56 of 2003)

- Municipal Budget and Reporting Regulations (Government Gazette 32141)
- Annual Division of Revenue Act
- Municipal Structures Act (No. 117 of 1998), as amended
- Municipal Systems Act (No. 32 of 2000), as amended
- Municipal Property Rates Act (No. 6 of 2004), as amended
- Municipal Fiscal Powers and Functions Act (No. 12 of 2007)

Other National Treasury Circulars

- MFMA Circular No. 55
- MFMA Circular No. 71
- MFMA Circular No. 80
- MFMA Circular No. 82
- MFMA Circular No. 85
- MFMA Circular No. 86
- Budget Formats Guidelines

4. (a) EXECUTIVE SUMMARY

The purpose of the 2017/18 medium-term budget is to comply with the Municipal Finance Management Act (No.56 of 2003) and is a financial plan to enable the municipality to achieve its vision and mission through the IDP which informs the Dr Pixley Ka Isaka Seme Municipality's five-year programme and community/stakeholder inputs.

The budget circular number 86 was used and it is compiled annually to guide municipalities on how to prepare their budget inputs. This circular is a follow-up to the MFMA Budget Circular No.85 that focused on the preparation of the 2017/18 Medium Term Revenue and Expenditure Framework (MTREF). This guidance includes national policy imperatives that should be accommodated and other relevant information. The circular provides a summary of South Africa's economic outlook, inflationary targets, financial management issues and specific reference on how to give effect to National Treasury's Municipal Budget and Reporting Regulations (MBRR).

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MUNICIPAL COUNCIL

DESIGNATION	SURNAME & INITIALS	POLITICAL PARTY	WARD
Councillor	PV Malatsi	ANC	11
Councillor	IL Mkhwanazi	ANC	07
Councillor	OT Shabangu	ANC	07
Councillor	LM Nkomo	ANC	04
Councillor	TV Hlakutse	ANC	03
Councillor	TP Dakile	ANC	03
Councillor	L de Jager	DA	04
Councillor	M Dlangamandla	ANC	11
Councillor	F Mahlaba	IFP	09
Councillor	TS Masondo	ANC	01
Councillor	TE Manana	EFF	07
Councillor	BG Mavuso	ANC	02
Councillor	BS Mavuso	ANC	05
Councillor	TA Mazibuko	ANC	01
Councillor	BJ Mhlanga	ANC	09
Councillor	NL Moloi	ANC	06

Councillor	GO Ngwenya	ANC	03
Councillor	GR Nkambule	DA	09
Councillor	SN Nxumalo	ANC	04
Councillor	XI Simelane	ANC	10
Councillor	V Vilakazi	ANC	08

SENIOR OFFICIALS

DESIGNATION	INITIALS & SURNAME
Municipal Manager	Mr PB Malebye
Acting Chief Financial Officer	Mr F Gates
Acting Director: Corporate Services	Mr HM Maroun
Director: Technical Services	Ms ZZ Siwundla
Director: Community Services	Mr HD Banda

4 (b) ADOPTED MEDIUM TERM BUDGET 2017/18 TO 2018/19

INTRODUCTION

The purpose of the 2017/18 medium-term budget is to comply with the Municipal Finance Management Act (No.56 of 2003) and is a financial plan to enable the municipality to achieve its vision and mission through the IDP which informs the Dr Pixley Ka Isaka Seme Municipality's five-year programme and community/stakeholder inputs.

The MFMA Circular No.86 states that *to facilitate oversight of compliance with the Municipal Budget and Reporting Regulations, accounting officers are reminded that:*

- *Section 22(b)(i) of the MFMA requires that, immediately after an annual budget is tabled in a municipal council, it must be submitted to the National Treasury and the relevant provincial treasury in both printed and electronic formats. If the annual budget is tabled to council on 31 March 2017, the final date of submission of the electronic budget documents and corresponding electronic returns is Monday, 03 April 2017. This includes the submission of the mSCOA data string. The deadline for submission of hard copies including council resolution is Friday, 7 April 2017.*
- *Section 24(3) of the MFMA, read together with regulation 20(1), requires that the approved annual budget must be submitted to both National Treasury and the relevant provincial treasury within ten working days after the council has approved the annual budget. If the council only approves the annual budget on 30 June 2017, the final date for such a submission is Friday, 14 July 2017, otherwise an earlier date applies.*

The tabling of the 2017/18 budget is a statement of commitment to the people of Dr Pixley Ka Isaka Seme, proposing a total budget of R355.9 million, comprising R48.9 million for capital and R307 million operating budget. The 2017 to 2020 multi-term budget posed many challenges and obstacles which had to be addressed and accommodated by the limited financial and other resources.

The budget has been prepared in terms of the Municipal Budget and Reporting Regulations (MBRR). The tabling of draft budget is as a journey towards consultation processes with communities throughout the municipal area and all other relevant stakeholders, which took place during February 2017. Comments and inputs from various stakeholders has been considered during the consultation process after which the draft budget is presented by His Worship, Executive Mayor Cllr PV Malatsi before the municipal council.

OPERATING BUDGET

Tariff of Charges

The following are proposed tariff increases and other allocations as indicated below:

Assessment Rates	6.4%
Electricity	1.88%
Water and	6.4%
Refuse Removal	6.4%

Revenue from property rates is proposed to increase by only 6.4% from the 2016/17 adjusted budget of R42.8 million. The rates revenue is projected at R45 million in the 2017/18 financial year.

Category of Property (Description)	Randage (2017/18)	Randage (2016/17)
R 0 - R15 000	Exempted	Exempted
All stands without buildings	0.012079	0.011353
Industrial stands	0.017763	0.016695
Residential property (R15 000 and more)	0.008109	0.007621
Businesses/Commercial property	0.012163	0.011431
Small holdings / Agricultural property	0.002028	0.001906
State Owned	0.017763	0.016695
Mining property	0.023685	0.022260
Public Service Infrastructure property	0.002487	0.002337
Public benefit organisation property	0.002028	0.001906
Welfare/Church - non Rebate	0.012925	0.012148

Electricity tariffs are expected to boost the operating revenue by R53.7 million, an increase of R3.5 million from R50.2 million in the 2016/17 adjusted budget. The municipality awaits approval from NERSA for electricity tariff increases.

Water is budgeted to generate R31 million in the 2017/18 financial year. The budgeted Water revenue has decreased by R1.9 million from R 32.9 million in the 2016/17.

Waste water management is expected to generate R14.4 million in the 2017/18 financial year. The Waste water management revenue has increased by R867 360 thousand from R13.5 million in the 2016/17.

Waste management is budgeted to generate R8.4 million in the 2017/18 financial year. The budgeted Waste management revenue has increased by R508 892 thousand from R7.9 million in 2016/17.

Total grant allocations to fund operating budget are expected to be R99.7 million, being the equitable share, the Finance Management Grant (FMG) and Expanded Public Works Programme (EPWP).

The equitable share allocation to be received from National Government has increased by R4.4 million from R91.9 million to R96.3 million.

Revenue from investments interest is projected at R4.2 million, an increase of R255 000 thousand from the adjusted budget of R3.9 million in the 2016/17 financial year.

The total budgeted revenue for both operating and capital in the 2017/18 financial year is estimated at R341.6 million.

ALIGNMENT WITH NATIONAL AND PROVINCIAL PRIORITIES

The Dr Pixley Ka Isaka Seme Municipality's IDP and medium-term budget aligns with national and provincial initiatives to ensure optimal impact from combined effort of government. The Municipality is confident that this budget is structured to give effect to the strategic priorities and support long-term sustained growth and development in line with National and Provincial objectives.

The following priorities are part of National Government's framework to enhance the social, cultural and economic welfare of all South Africans.

- Enhancement of economic development
- Improvement of Revenue collection
- Eradication of backlogs - Water ,Sanitation& Electricity
- Land for Human Settlements
- Waste Management
- Maintenance of Infrastructure
- Improvement of the Road Infrastructure
- Improving the provision of healthcare and education

The 2017/18 medium term budget seeks to address a number of these priorities by, amongst others, wider provision of municipal services, free basic services for indigents, initiatives to encourage capital spending to provide a vast public infrastructure.

5. BUDGET TABLES AND RELATED CHARTS

MP304 Pixley Ka Seme (MP) - Table A1 Budget Summary

Description	2013/14	2014/15	2015/16	Current Year 2016/17				2017/18 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2017/18	Budget Year +1 2018/19	Budget Year +2 2019/20
R thousands										
Financial Performance										
Property rates	-	-	-	-	-	-	-	45 081	47 650	50 319
Service charges	-	-	-	-	-	-	-	107 656	120 827	136 015
Investment revenue	-	-	-	-	-	-	-	4 241	4 482	4 733
Transfers recognised - operational	-	-	-	-	-	-	-	99 771	109 144	116 701
Other own revenue	-	-	-	-	-	-	-	38 605	40 806	43 091
Total Revenue (excluding capital transfers and contributions)	-	-	-	-	-	-	-	295 353	322 910	350 859
Employee costs	-	-	-	-	-	-	-	88 299	93 332	98 558
Remuneration of councillors	-	-	-	-	-	-	-	7 628	8 897	10 387
Depreciation & asset impairment	-	-	-	-	-	-	-	37 214	39 408	41 691
Finance charges	-	-	-	-	-	-	-	-	-	-
Materials and bulk purchases	-	-	-	-	-	-	-	78 912	82 161	85 533
Transfers and grants	-	-	-	-	-	-	-	6 334	6 338	6 861
Other expenditure	-	-	-	-	-	-	-	88 736	92 281	97 654
Total Expenditure	-	-	-	-	-	-	-	307 123	322 416	340 684
Surplus/(Deficit)	-	-	-	-	-	-	-	(11 770)	494	10 175
Transfers and subsidies - capital (monetary allocation)	-	-	-	-	-	-	-	46 327	38 180	37 608
Contributions recognised - capital & contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	-	-	-	-	-	-	-	34 557	38 674	47 783
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	-	-	-	-	-	-	-	34 557	38 674	47 783
Capital expenditure & funds sources										
Capital expenditure	-	-	-	-	-	-	-	48 930	36 842	36 196
Transfers recognised - capital	-	-	-	-	-	-	-	44 930	36 842	36 196
Public contributions & donations	-	-	-	-	-	-	-	-	-	-
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	-	-	-	-	-	-	4 000	-	-
Total sources of capital funds	-	-	-	-	-	-	-	48 930	36 842	36 196
Financial position										
Total current assets	-	-	-	-	-	-	-	113 280	119 737	126 381
Total non current assets	-	-	-	-	-	-	-	772 670	809 860	848 481
Total current liabilities	-	-	-	-	-	-	-	38 100	39 919	42 970
Total non current liabilities	-	-	-	-	-	-	-	121 226	128 135	135 311
Community wealth/Equity	-	-	-	-	-	-	-	726 623	761 543	796 582
Cash flows										
Net cash from (used) operating	-	-	-	-	-	-	-	45 085	49 076	57 772
Net cash from (used) investing	-	-	-	-	-	-	-	(46 327)	(38 180)	(37 608)
Net cash from (used) financing	-	-	-	-	-	-	-	-	-	-
Cash/cash equivalents at the year end	-	-	-	-	-	-	-	81 645	92 541	112 706
Cash backing/surplus reconciliation										
Cash and investments available	-	-	-	-	-	-	-	52 001	54 965	58 042
Application of cash and investments	-	-	-	-	-	-	-	(16 332)	(17 714)	(19 072)
Balance - surplus (shortfall)	-	-	-	-	-	-	-	68 333	72 679	77 114
Asset management										
Asset register summary (WDV)	-	-	-	-	-	-	845 934	845 934	893 953	943 819
Depreciation	-	-	-	-	-	-	37 214	37 214	39 408	41 691
Renewal of Existing Assets	-	-	-	-	-	-	-	-	-	-
Repairs and Maintenance	-	-	-	-	-	-	17 693	17 693	18 701	19 749
Free services										
Cost of Free Basic Services provided	-	-	-	-	-	-	-	-	-	-
Revenue cost of free services provided	-	-	-	-	-	-	-	-	-	-
Households below minimum service level										
Water:	-	-	-	-	-	-	-	-	-	-
Sanitation/sewerage:	-	-	-	-	-	-	-	-	-	-
Energy:	-	-	-	-	-	-	1	1	1	1
Refuse:	-	-	-	-	-	-	-	8	8	9

Financial Performance Revenue & Expenditure

MP304 Pixley Ka Seme (MP) - Table A4 Budgeted Financial Performance (revenue and expenditure)

Description	Ref	2013/14	2014/15	2015/16	Current Year 2016/17				2017/18 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2017/18	Budget Year +1 2018/19	Budget Year +2 2019/20
Revenue By Source											
Property rates	2	-	-	-	-	-	-	-	45 081	47 650	50 319
Service charges - electricity revenue	2	-	-	-	-	-	-	-	53 703	63 800	75 794
Service charges - water revenue	2	-	-	-	-	-	-	-	31 072	32 843	34 683
Service charges - sanitation revenue	2	-	-	-	-	-	-	-	14 420	15 242	16 095
Service charges - refuse revenue	2	-	-	-	-	-	-	-	8 460	8 943	9 443
Service charges - other											
Rental of facilities and equipment									1 038	1 098	1 159
Interest earned - external investments									4 241	4 482	4 733
Interest earned - outstanding debtors									25 421	26 870	28 375
Dividends received											
Fines, penalties and forfeits									53	56	59
Licences and permits											
Agency services									10 142	10 720	11 320
Transfers and subsidies									99 771	109 144	116 701
Other revenue	2	-	-	-	-	-	-	-	1 951	2 062	2 178
Gains on disposal of PPE											
Total Revenue (excluding capital transfers and contributions)		-	-	-	-	-	-	-	295 353	322 910	350 859
Expenditure By Type											
Employee related costs	2	-	-	-	-	-	-	-	88 299	93 332	98 558
Remuneration of councillors									7 628	8 897	10 387
Debt impairment	3								44 187	46 764	49 445
Depreciation & asset impairment	2	-	-	-	-	-	-	-	37 214	39 408	41 691
Finance charges											
Bulk purchases	2	-	-	-	-	-	-	-	61 219	63 459	65 784
Other materials	8								17 693	18 701	19 749
Contracted services		-	-	-	-	-	-	-	15 110	15 972	16 866
Transfers and subsidies		-	-	-	-	-	-	-	6 334	6 338	6 861
Other expenditure	4, 5	-	-	-	-	-	-	-	29 439	29 545	31 343
Loss on disposal of PPE											
Total Expenditure		-	-	-	-	-	-	-	307 123	322 416	340 684
Surplus/(Deficit)		-	-	-	-	-	-	-	(11 770)	494	10 175
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)									46 327	38 180	37 608
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher	6	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (in-kind - all)											
Surplus/(Deficit) after capital transfers & contributions		-	-	-	-	-	-	-	34 557	38 674	47 783
Taxation											
Surplus/(Deficit) after taxation		-	-	-	-	-	-	-	34 557	38 674	47 783
Attributable to minorities											
Surplus/(Deficit) attributable to municipality		-	-	-	-	-	-	-	34 557	38 674	47 783
Share of surplus/ (deficit) of associate	7										
Surplus/(Deficit) for the year		-	-	-	-	-	-	-	34 557	38 674	47 783

Revenue

Property Rates

Property rates cover the cost of the provision of general services. Determining the effective property rate tariff is therefore an integral part of the municipality's budgeting process.

The first R15 000 of the market value of a property used for residential purposes is excluded from the rate-able value (Section 17(h) of the MPRA).

Property rates revenue have been budgeted to increase by R2.7 million from R42.8 million in 2016/17 to R45 million in 2017/18. The Property rates tariff increase of 6.4 percent is in line with the guideline as per MFMA Circular no. 86.

Service charges

Service charges revenue has been budgeted to increase by R2.9 million from R104.7 million in 2016/17 to R107.6 million in 2017/18.

Interest earned on external investments

The municipality has budgeted R4.2 million for Interest earned on external investments in 2017/18 to be realized and from call account deposits for conditional grants not yet utilized.

Other income/revenue

It includes traffic fines, licence and permits, agency fee, reconnection fee, tender document etc. The budgeted revenue for these items increased by R731 000 thousand from R11.4 million in the 2016/17 to R12.1 in the 2017/18 budget.

Expenditure

Employee related cost has increased by 7.4 percent (average CPI + 1 per cent). In terms of the Collective Agreement on Wages and Salaries signed by the Local Government National Bargaining Council, salaries increases for 2017/18 financial year is based on the average inflation rate (CPI) plus 1 percent. The consumer price index for the next financial year is projected to be 6.4 percent.

The municipal Employee related costs has increased by R12 million from R76.2 million in 2016/17 budget adjustment to R88.2 million in 2017/18. The reason for this huge increase is that the municipal council has recently approved the new organogram which will be implemented in the 2017/18 financial year. Employee related costs and Councillors' remuneration as a percentage of total operating expenditure is 31 percent. The norm is 25 to 40 percent.

Expenditure of Councilors' Allowances is budgeted to increase from R7.2 million to R7.6 million in the 2017/18 financial year. The provision for the councillors' remuneration has been budgeted for from the basis of the published government notice number 40519 dated 21 December 2016.

Depreciation R44.1 million and ***Debt impairment*** has been budgeted at R37.2 million in 2017/18 which is based on the asset register and the anticipated new capital acquisitions.

Bulk purchases have been budgeted to increase by R2.3 million from R58.9 million in 2016/17 to R61.2 million in 2017/18. This will be achieved by curbing electricity losses to a minimal.

The budgeted ***Contracted services*** expenditure has increased by R909 000 from R14.2 million in 2016/17 to R15.1 million in 2017/18.

Other expenditure has been budgeted to increase by R2.8 million from R26.6 million in 2016/17 to R29.4M.

Table A5 Budgeted Capital Expenditure by vote, standard classification and funding sources.

MP304 Pixley Ka Seme (MP) - Table A5 Budgeted Capital Expenditure by vote, functional classification and funding

Vote Description	Ref	2013/14	2014/15	2015/16	Current Year 2016/17				2017/18 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2017/18	Budget Year +1 2018/19	Budget Year +2 2019/20
R thousand	1										
Capital expenditure - Vote											
Multi-year expenditure to be appropriated	2										
Vote 1 - EXECUTIVE COUNCIL		-	-	-	-	-	-	-	-	-	-
Vote 2 - BUDGET & TREASURY		-	-	-	-	-	-	-	-	-	-
Vote 3 - CORPORATE SERVICES		-	-	-	-	-	-	-	-	-	-
Vote 4 - PLANNING AND DEVELOPMENT		-	-	-	-	-	-	-	-	-	-
Vote 5 - COMMUNITY & SOCIAL SERVICES		-	-	-	-	-	-	-	-	-	-
Vote 6 - PUBLIC SAFETY		-	-	-	-	-	-	-	-	-	-
Vote 7 - SPORTS & RECREATION		-	-	-	-	-	-	-	-	-	-
Vote 8 - TECHNICAL SERVICES		-	-	-	-	-	-	-	-	-	-
Vote 9 - WASTE MANAGEMENT		-	-	-	-	-	-	-	-	-	-
Vote 10 - WASTE WATER MANAGEMENT		-	-	-	-	-	-	-	-	-	-
Vote 11 - WATER		-	-	-	-	-	-	-	-	-	-
Vote 12 - ELECTRICITY		-	-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-	-
Capital multi-year expenditure sub-total	7	-	-	-	-	-	-	-	-	-	-
Single-year expenditure to be appropriated	2										
Vote 1 - EXECUTIVE COUNCIL		-	-	-	-	-	-	-	-	-	-
Vote 2 - BUDGET & TREASURY		-	-	-	-	-	-	-	-	-	-
Vote 3 - CORPORATE SERVICES		-	-	-	-	-	-	-	-	-	-
Vote 4 - PLANNING AND DEVELOPMENT		-	-	-	-	-	-	-	2 500	-	-
Vote 5 - COMMUNITY & SOCIAL SERVICES		-	-	-	-	-	-	-	-	-	1 000
Vote 6 - PUBLIC SAFETY		-	-	-	-	-	-	-	-	-	-
Vote 7 - SPORTS & RECREATION		-	-	-	-	-	-	-	2 500	-	2 000
Vote 8 - TECHNICAL SERVICES		-	-	-	-	-	-	-	1 500	9 263	6 500
Vote 9 - WASTE MANAGEMENT		-	-	-	-	-	-	-	-	-	-
Vote 10 - WASTE WATER MANAGEMENT		-	-	-	-	-	-	-	15 215	8 000	11 696
Vote 11 - WATER		-	-	-	-	-	-	-	10 215	7 500	7 000
Vote 12 - ELECTRICITY		-	-	-	-	-	-	-	17 000	12 079	8 000
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-	-
Capital single-year expenditure sub-total		-	-	-	-	-	-	-	48 930	36 842	36 196
Total Capital Expenditure - Vote		-	-	-	-	-	-	-	48 930	36 842	36 196
Capital Expenditure - Functional											
Governance and administration		-	-	-	-	-	-	-	-	-	-
Executive and council											
Finance and administration											
Internal audit											
Community and public safety		-	-	-	-	-	-	-	2 500	-	3 000
Community and social services											1 000
Sport and recreation									2 500		2 000
Public safety											
Housing											
Health											
Economic and environmental services		-	-	-	-	-	-	-	4 000	9 263	6 500
Planning and development									2 500		
Road transport									1 500	9 263	6 500
Environmental protection											
Trading services		-	-	-	-	-	-	-	42 430	27 579	26 696
Energy sources									17 000	12 079	8 000
Water management									10 215	7 500	7 000
Waste water management									15 215	8 000	11 696
Waste management											
Other											
Total Capital Expenditure - Functional	3	-	-	-	-	-	-	-	48 930	36 842	36 196
Funded by:											
National Government									44 930	36 842	36 196
Provincial Government											
District Municipality											
Other transfers and grants											
Transfers recognised - capital	4	-	-	-	-	-	-	-	44 930	36 842	36 196
Public contributions & donations	5										
Borrowing	6										
Internally generated funds									4 000		
Total Capital Funding	7	-	-	-	-	-	-	-	48 930	36 842	36 196

The municipality has budgeted R48.9 million which is funded through MIG of R 27.9 million and INEP of R17 million and own funding projects of R4 million for 2017/18 Financial year.

6. OVERVIEW OF BUDGET PROCESS

Political Oversight of Budget Process

The concept of political oversight over the budget process is an important one and it is the key to ensuring that strategy informs budget.

The political oversight role of the Mayor is contained in Section 53 (1)(a) and (b) of the Municipal Finance Management Act (MFMA). It requires that the Mayor must provide political guidance over the budget process and the priorities that guide the preparation of the budget. It further requires that the Mayor co-ordinate the revision of the IDP and the preparation of the annual budget and to determine how the IDP is to be taken into account for the purpose of the budget.

The demands on the Municipality to address service delivery backlogs and to improve service delivery to all of its citizens, within current financial resources, are challenging. Political oversight of the budget process is therefore essential to ensure that the priorities of the municipality are addressed through budget allocations.

Schedule of Key Deadlines Relating of Budget Process

One of the objectives of the budget timetable is to ensure the development of IDP and the budget and also to ensure that a funded budget is tabled for consideration and approval. The timetable schedule for the compilation of the 2017/18 budget cycle was approved by Council during August 2016 in compliance with the MFMA.

Process for Consultations with Stakeholder Groups and Outcomes [MFMA 21(1)(b)]

Section 22 of the MFMA requires that after tabling of the annual budget in Council, the municipality must make public the draft budget and also invite the local communities to submit representations thereon. Accordingly the tabling of this draft budget in the Council on 28 March 2017 will be followed by the following activities:

- The summarised draft budget and consultation meetings will be published in Local News Paper
- Draft budget will be submitted to Provincial and National Treasuries as well as Department of Provincial and Local Government
- Public meetings will be held in various wards
- The Draft budgeted document will be generally distributed to libraries and other municipal offices to allow the wide invitation of comments and representations to the draft budget.

The public budget road show meetings took place between April and May 2017. The schedule of budget road shows was publicised in the local newspaper, website, and libraries as well as in the municipal notice boards.

7. OVERVIEW ALIGNEMENT OF IDP AND BUDGET WITH, MONITORING AND IMPLEMENTATION THROUGHOUT SERVICE DELIVERY BUDGET IMPLEMENTATION PLANS

PURPOSE

This document presents an Integrated Development Plan (IDP) for Dr Pixley Ka Isaka Seme Local Municipality. The IDP is prepared in compliance with the requirements of Chapter 5, particularly Section 25 of Local Government Municipal Systems Act (32 of 2000), which obliges a municipal council to adopt a single, all inclusive and strategic plan for the development of the municipality, within a prescribed period after the start of its elected term. It outlines a development agenda for the municipality for the next five years.

OVERVIEW OF ALIGNMENT OF ANNUAL BUDGET WITH IDP

The Constitution mandates local government with the responsibility to exercise local developmental and cooperative governance. The eradication of imbalances in South African society can only be realized through a credible integrated developmental planning process.

Municipalities in South Africa need to utilise integrated development planning as a method to plan future development in their areas and so find the best solutions to achieve sound long-term development goals. A municipal IDP provides a five year strategic programme of action aimed at setting short, medium and long term strategic and budget priorities to create a development platform, which correlates with the term of office of the political incumbents. The plan aligns the resources and the capacity of a municipality to its overall development aims and guides the municipal budget. An IDP is therefore a key instrument which municipalities use to provide vision, leadership and direction to all those that have a role to play in the development of a municipal area. The IDP enables municipalities to make the best use of scarce resources and speed up service delivery.

Integrated developmental planning in the South African context is amongst others, an approach to planning aimed at involving the municipality and the community to jointly find the best solutions towards sustainable development. Furthermore, integrated development planning provides a strategic environment for managing and guiding all planning, development and decision making in the municipality.

It is important that the IDP developed by municipalities correlate with National and Provincial intent. It must aim to co-ordinate the work of local and other spheres of government in a coherent plan to improve the quality of life for all the people living in that area. Applied to Dr Pixley Ka Isaka Seme, issues of national and provincial importance should be reflected in the IDP of the municipality. A clear understanding of such intent is therefore imperative to ensure that Dr Pixley Ka Isaka Seme strategically complies with the key national and provincial priorities.

The aim of this revision cycle was to develop and coordinate a coherent plan to improve the quality of life for all the people living in the area, also reflecting issues of national and provincial importance. One of the key objectives is therefore to ensure that there exists alignment between national and provincial priorities, policies and strategies and the Dr Pixley Ka Isaka Seme's response to these requirements.

The Constitution requires local government to relate its management, budgeting and planning functions to its objectives. This gives a clear indication of the intended purposes of municipal integrated development planning. Legislation stipulates clearly that a municipality must not only give effect to its IDP, but must also conduct its affairs in a manner which is consistent with its IDP. The municipal development objectives are mainly orientated and aligned to National Key Performance Areas which are the following:-

- Institutional development and transformation
- Basic Service Delivery
- Good Governance and Public Participation
- Local Economic Development
- Financial Viability

Local priorities were identified as part of the IDP review process which is directly aligned to that of the national and provincial priorities. The key performance areas can be summarised as follows against the five strategic objectives:

- Enhancement of economic development
- Improvement of Revenue collection
- Eradication of backlogs - Water ,Sanitation& Electricity
- Land for Human Settlements
- Waste Management
- Maintenance of Infrastructure
- Improvement of the Road Infrastructure
- Improving the provision of healthcare and education

IDP AND SERVICE DELIVERY AND BUDGET IMPLEMENTATION PLAN.

The Dr Pixley Ka Isaka Seme's IDP is its principal strategic planning instrument, which directly guides and informs its planning, budget, management and development actions. This framework is rolled out into objectives, key performance indicators and targets for implementation which directly inform the Service Delivery and Budget Implementation Plan.

- Registration of community needs;
- Compilation of departmental business plans including key performance indicators and targets;
- Financial planning and budgeting process;
- Public participation process;
- Compilation of the SDBIP, and
- The review of the performance management and monitoring processes.

The IDP has been taken into a business and financial planning process leading up to the 2017/18 MTREF, based on the approved 2015/16 MTREF, Mid-year Review and adjustments budget. The business planning process has subsequently been refined in the light of current economic circumstances and the resulting revenue projections.

With the compilation of the 2017/18 MTREF, each department/function had to review the business planning process, including the setting of priorities and targets after reviewing the mid-year and third quarter performance against the 2016/17 Departmental Service Delivery and Budget Implementation Plan. Business planning links back to priority needs and master planning, and essentially informed the detail operating budget appropriations and three-year capital programme.

The 2017/18 MTREF has therefore been directly informed by the IDP revision process and the following tables provide a reconciliation between the IDP strategic objectives and operating revenue, operating expenditure and capital expenditure

COMMUNITY CONSULTATION

The 2017/18 MTREF will be published on the municipality's website, and hard copies will be made available at reception, municipal notice boards and various libraries for consultation.

All documents in the appropriate format (electronic and printed) are provided to National Treasury, and other national and provincial departments in accordance with section 23 of the MFMA, to provide an opportunity for them to make inputs.

8. MEASURABLE PERFORMANCE OBJECTIVES

Measurable performance objectives and indicators

Performance Management is a system intended to manage and monitor service delivery progress against the identified strategic objectives and priorities. In accordance with legislative requirements and good business practices as informed by the National Framework.

Free and Subsidised Basic Services

Municipalities play central role in supporting economic development and alleviating poverty. The provision of basic services is a critical input to social well-being and economic activity. Dr Pixley Ka Isaka Seme Municipality comprises of rural areas as well as wide spread of income groups. Due to variation in living environment, the municipal area has a number of households who currently do not have access to all services.

The basic social package is an affirmation of the Municipality's commitment to push back the frontiers of poverty by providing a social welfare to those residents who cannot afford to pay, because of adverse social and economic realities. The free basic services will be provided only to those who cannot afford that is only the registered indigents.

Details of initiatives carried out by Dr Pixley Ka Isaka Seme Council in this regard are detailed below:

Service	Social Package
Assessment Rates	All residential property owners are exempt from paying rates on the first R15 000 of the property value. All rates levied on properties of which the municipal value is less than R48 000. Indigent residents will receive 100 percent rebates on rates.
Water	The first 6 kl of water is free to all residents qualified as indigents in terms of the policy.

9. OVERVIEW OF BUDGET RELATED POLICIES OVERVIEW AND AMENDMENTS

The Municipality's budget is guided and governed by relevant legislation and budget related policies. The main purpose of budget related policies is to guide the budget process and inform the projections of the medium-term budget.

The following budget related policies, which have been approved by Council or currently under review, are currently in force to ensure an informed smooth budgetary process and financial management of the Municipality in line with the Municipal Finance Management Act, other relevant legislation and Accounting Standards.

10. OVERVIEW OF BUDGET ASSUMPTIONS

General Inflation Outlooks and its Impact

Dr Pixley Ka Isaka Seme Municipality, like and any other municipality, is still subjected to the impact from the global crisis as well as related ripple effects from national economy. The recent hikes in, to mention a few, electricity bulk purchases, fuel, interest rates and inability to feel critical positions in critical industries could not be interpreted in isolation of Dr Pixley Ka Isaka Seme Municipality and did therefore impact negatively on the 2016/17 budget and it will still have a huge effect on the 2017/18 medium term budget.

All budget related policies are part of this Final Draft budget for Council review and approval.

Budget Guidelines

Tariffs has been increases as follows:

Service charges and sundry

Assessment rates, water, sewer, refuse and all other sundry (Library fees, hall hire and plot rentals etc.) tariffs has increased by 6.4%.

Electricity will be increased by only 1.88%

Sundry tariffs (Building and planning)

Included as Annexure E are all the sundry tariffs from planning section as approved by the municipal council (A5/2016) on the 26 January 2016 as per the Spatial Planning and Land Use Management Act No 16 of 2013 (SPLUMA).

11. OVERVIEW OF FUNDING THE BUDGET

(Including fiscal overview and sources of funding)

Funding of the 2017/18 Medium-Term Budget

The operating budget of Dr Pixley Ka Isaka Seme Municipality for the 2017/18 financial year is funded from rates, tariffs, sundry charges and grants and subsidies.

Increases in the individual tariffs applicable to the above services are detailed in the tariff of schedule attached hereto, together with other proposed sundry tariffs.

The following issues were the challenges in the appropriation of funds when preparing the 2017/18 draft budget:

- Initiatives to improve the current collection rate
- Requirement with regard to upgrading and maintenance of existing roads and other IT infrastructure.

Funding of 2017/18 Medium-Term Capital Budget

In line with section 18 of the MFMA, the capital budget has been funded from the following funding sources:

Funding Sources

The total capital budget for the 2017/18 financial year amounts to R48.9 million, which will be funded as follows:

Capital Funding	Amount (R)
Municipal Infrastructure Grant (MIG)	27,930,000
Integrated National Electrification Programme	17,000,000
Own funding	4,000,000
Total	48,930,000

National Government Transfers

The National grants allocation will be used to fund larger portions of the operating expenditure as well as the capital expenditure. These have been gazetted in terms of the 2017 Division of Revenue Bill.

12. EXPENDITURE ON ALLOCATIONS AND GRANT PROGRAMMES

Grants and subsidies from National and Provincial governments, as reported in the 2016 Division of Revenue Act and reflected in SA 19, have been included the 2017/18 budget and each allocation will utilised for the purpose as described below.

National Grant Allocations

Equitable Share

The equitable share is an unconditional grant and as such can be regarded as general revenue, however, it is a matter of co-operative governance that municipalities should prioritise its expenditure budget towards poor households and national priorities like free basic services.

Municipal Infrastructural Grant (MIG)

The Municipal Infrastructural Grant is a conditional grant which gives effect to national objectives to:

- Expand the delivery of basic services to all households, including the delivery of free basic services to poor households and other poverty alleviating objectives.
- Stimulate local economic development and job creation over the medium term.

Finance Management Grant

The Finance Management Grant is a capacity building grant provided by National Treasury to assist municipalities in building management planning, technical and financial management skills and capacity for effective service delivery.

It will be utilised for the upgrading of skills and capacity of Dr Pixley Ka Isaka Seme Finance officials for workshops and training programmes, funding financial programmes such as mSCOA with a view to capacitate financial systems, as well as for the remuneration of the interns currently employed by the municipality and cover costs of their training and its facilities. There are currently 4 interns employed as per National Treasury guide.

Table SA 18 - Transfers and grant receipts

MP304 Pixley Ka Seme (MP) - Supporting Table SA18 Transfers and grant receipts

Description	Ref	2013/14	2014/15	2015/16	Current Year 2016/17			2017/18 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2017/18	Budget Year +1 2018/19	Budget Year +2 2019/20
RECEIPTS:	1, 2									
Operating Transfers and Grants										
National Government:		-	-	-	-	-	-	101 168	110 486	118 111
Local Government Equitable Share								96 312	107 189	114 486
Finance Management								1 700	1 955	2 215
Municipal Systems Improvement								1 759		
EPWP Incentive										
PMU 5% of Municipal Infrastructure grant								1 397	1 342	1 410
Provincial Government:		-	-	-	-	-	-	-	-	-
PMU 5% of Municipal Infrastructure grant										
District Municipality:		-	-	-	-	-	-	-	-	-
Municipal District Grant										
Other grant providers:		-	-	-	-	-	-	-	-	-
[insert description]										
Total Operating Transfers and Grants	5	-	-	-	-	-	-	101 168	110 486	118 111
Capital Transfers and Grants										
National Government:		-	-	-	-	-	-	44 930	36 842	36 196
Municipal Infrastructure Grant (MIG)								27 930	26 842	28 196
Integrated National Electrification Programme								17 000	10 000	8 000
Provincial Government:		-	-	-	-	-	-	-	-	-
Other capital transfers/grants [insert description]										
District Municipality:		-	-	-	-	-	-	-	-	-
Municipal District Grant										
Other grant providers:		-	-	-	-	-	-	-	-	-
[insert description]										
Total Capital Transfers and Grants	5	-	-	-	-	-	-	44 930	36 842	36 196
TOTAL RECEIPTS OF TRANSFERS & GRANTS		-	-	-	-	-	-	146 098	147 328	154 307

13. ALLOCATIONS AND GRANTS MADE BY DR PIXLEY KA ISAKA SEME MUNICIPALITY

None. Please refer to SA 21 of Schedule A.

14. COUNCILLOR ALLOWANCES AND EMPLOYEE BENEFITS

Please refer to SA22 of Schedule A

15. MONTHLY TARGETS FOR REVENUE, EXPENDITURE AND CASH FLOWS

Please refer to SA25 to SA30 of Schedule A

16. ANNUAL BUDGET AND SERVICE DELIVERY AND BUDGET IMPLEMENTATION PLAN – INTERNAL DEPARTMENTS

The annual budget is as per attached Scheduled A, which is Annexure A and the draft SDBIP will be submitted separately.

17. CONTRACTS HAVING FUTURE BUDGETARY IMPLICATIONS

Please refer to SA35 of Schedule A

It is envisaged at this stage that no contract will have budgetary implications beyond a period of three years in the 2017/18 medium-term budget.

18. CAPITAL EXPENDITURE DETAILS

Please refer to SA36 of Schedule A

19. DETAILED OPERATING AND CAPITAL BUDGET (ANNEXURE B)

20. DETAILED BUDGET PER MUNICIPAL VOTE

Refer to the annexure for a detailed budget per municipal vote as per Table A3

21. MUNICIPAL MANAGER'S QUALITY CERTIFICATE

I, **PB Malebye** Municipal Manager of **Dr Pixley Ka Isaka Seme Municipality**, hereby certify that the annual budget and supporting documentation of the 2017/18 Operating and Capital Budget have been prepared in accordance with the Municipal Finance Management Act, 56 of 2003, and the regulations made under the Act, and that the annual budget and supporting documents are consistent with the Integrated Development Plan of the municipality.

Print Name : Mr Patrick Baromeng Malebye

Municipal Manager of : DR PIXLEY KA ISAKA SEME MUNICIPALITY

Signature :

Date :

ANNEXURE C – TARIFFS OF CHARGES
